

U. S. TREASURY DEPARTMENT  
Internal Revenue Service  
Washington 25, D. C.

November 7, 1955

Alcohol and Tobacco Tax Division  
Industry Circular No. 55-35

Continuance of Internal Revenue Tobacco  
Invoices, Form 774, for Exportation

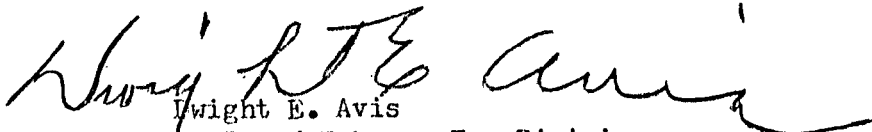
Dealers in tobacco materials and manufacturers of tobacco products:

1. The purpose of this industry circular is to call to your attention the fact that internal revenue tobacco invoices, Form 774, MUST continue to be prepared by you in connection with your exportations of tobacco materials.

2. New regulations in 26 CFR 270.168, 26 CFR 275.157, and 26 CFR 280.123 provide that tobacco materials may be exported in accordance with the applicable provisions of Part 290, which regulations are presently being drafted. Until such time as Part 290 becomes effective, the internal revenue tobacco invoices, Form 774, MUST continue to be prepared and submitted to customs authorities with each exportation of tobacco materials. Such tobacco invoices will be validated by customs officers and returned to you, or to your forwarding agents who should return such invoices to you. Such invoices must be retained for two years following the close of the year covered by the invoices, and made available for inspection by any revenue officer upon his request.

3. The information contained in this industry circular should be transmitted by you to your forwarding agents at the various ports.

4. Inquiries in regard to this industry circular should refer to the number thereof and should be directed to the appropriate Assistant Regional Commissioner, Alcohol and Tobacco Tax.

  
Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division